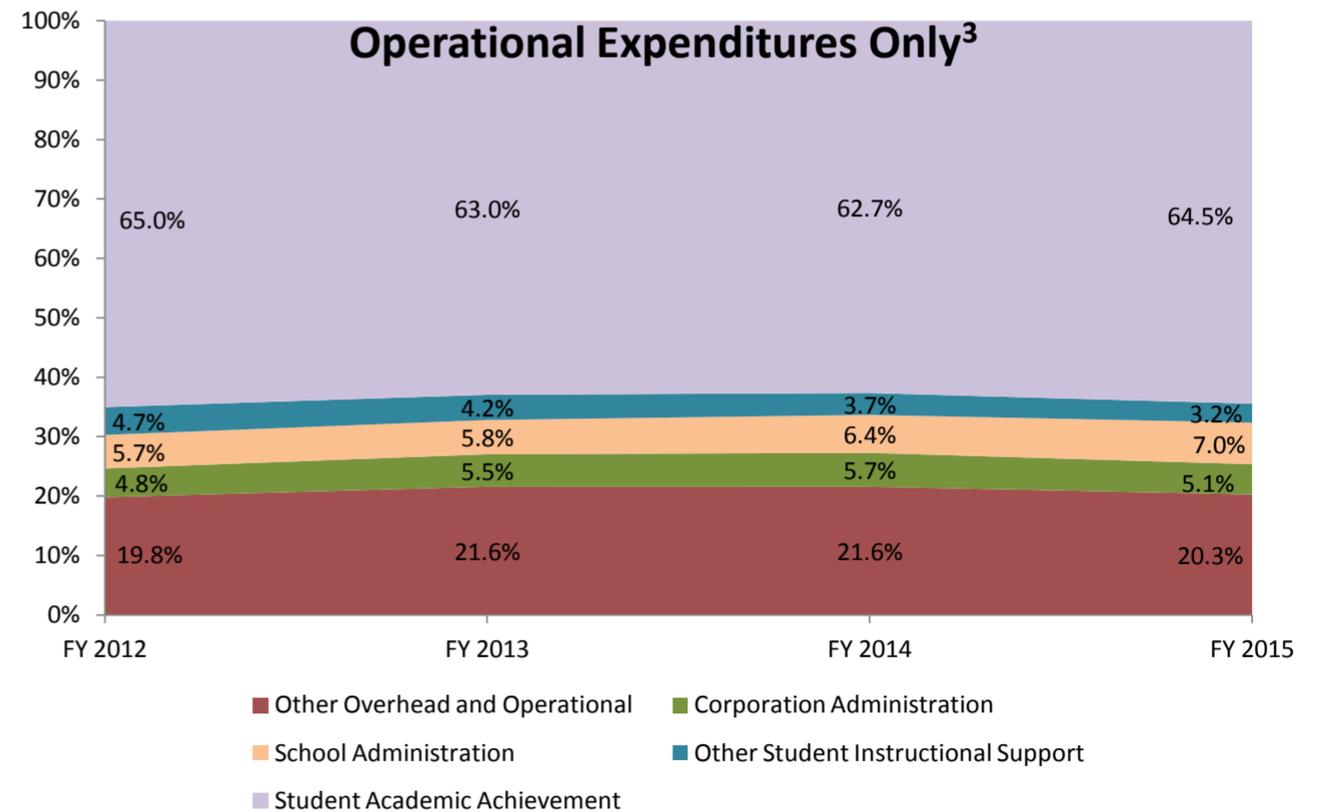
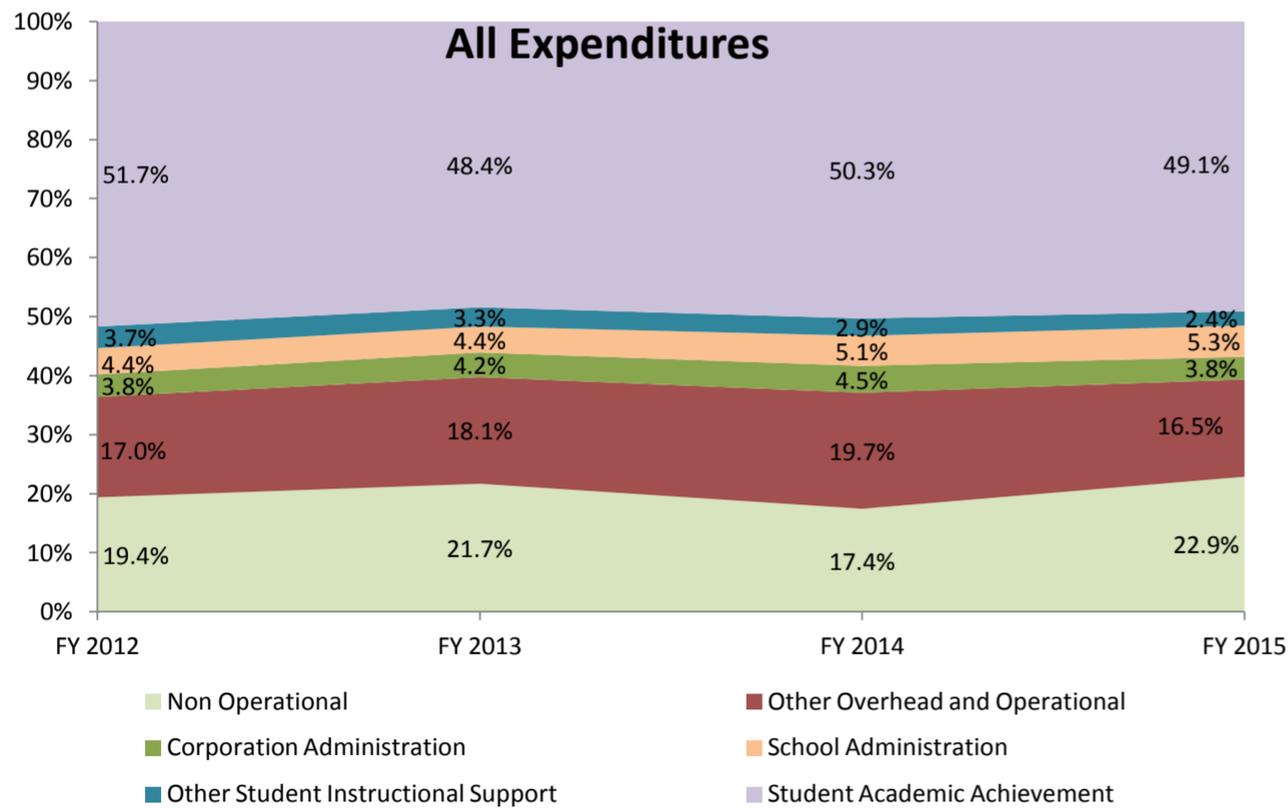


School Corporation Expenditures by Account
Biannual Financial Report Data
Attica Consolidated Sch Corp (2435)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,220,140	56.2%	\$5,250,512	46.8%	\$4,948,564	51.7%	\$4,619,746	48.4%	\$4,797,664	50.3%	\$4,551,551	49.1%
Student Instructional Support	\$541,308	5.8%	\$665,065	5.9%	\$777,661	8.1%	\$730,256	7.7%	\$766,259	8.0%	\$713,334	7.7%
Total	\$5,761,448	62.0%	\$5,915,577	52.8%	\$5,726,225	59.8%	\$5,350,002	56.1%	\$5,563,922	58.3%	\$5,264,884	56.8%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,609,410	17.3%	\$1,820,860	16.2%	\$1,993,900	20.8%	\$2,122,988	22.2%	\$2,309,753	24.2%	\$1,884,877	20.3%
Non Operational	\$1,921,851	20.7%	\$3,476,084	31.0%	\$1,856,259	19.4%	\$2,069,283	21.7%	\$1,663,635	17.4%	\$2,120,559	22.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,531,261	38.0%	\$5,296,945	47.2%	\$3,850,159	40.2%	\$4,192,271	43.9%	\$3,973,387	41.7%	\$4,005,437	43.2%

Grand Total	\$9,292,709	\$11,212,522	\$9,576,384	\$9,542,272	\$9,537,310	\$9,270,321
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Attica Consolidated Sch Corp (2435)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$33,394	\$201,884	\$88,956	\$150,499	350.7%	-25.5%	69.2%				
11100 Regular Programs Elementary	\$1,365,606	\$1,612,368	\$1,382,569	\$1,252,268	-8.3%	-22.3%	-9.4%				
11300 Regular Programs High School	\$1,081,800	\$1,536,553	\$1,701,223	\$1,576,886	45.8%	2.6%	-7.3%				
11350 Regular Programs High School - Academic Honors Diploma	\$4,000	\$0	\$0	\$0	NA	NA	NA				
11355 Regular Programs High School - Acad. Honors High Ability Students	\$0	\$52,835	\$4,435	\$1,276	NA	-97.6%	-71.2%				
11410 Regular Programs Vocational Education - Agriculture A	\$45,902	\$37,491	\$50,199	\$58,666	27.8%	56.5%	16.9%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$55,179	\$74,149	\$42,394	\$26,669	-51.7%	-64.0%	-37.1%				
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$149,131	\$139,286	\$112,754	\$148,817	-0.2%	6.8%	32.0%				
11630 Regular Programs Alternative Education Programs - High School	\$17,000	\$27,596	\$0	\$0	NA	NA	NA				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$38,592	\$41,342	\$35,136	\$18,006	-53.3%	-56.4%	-48.8%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$59,050	\$73,905	\$0	\$0	NA	NA	NA				
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$0	\$5,888	\$0	\$0	NA	NA	NA				
12320 Special Programs Physical Impairment - Multiple Disabilities	\$166,533	\$263,786	\$226,387	\$224,695	34.9%	-14.8%	-0.7%				
12340 Special Programs Physical Impairment - Hearing Impairment	\$969	\$0	\$0	\$115	-88.1%	NA	NA				
12520 Special Programs Culturally Different - Compensatory	\$83,192	\$201,948	\$212,105	\$178,759	114.9%	-11.5%	-15.7%				
12610 Special Programs Learning Disability	\$191,429	\$223,036	\$304,933	\$276,155	44.3%	23.8%	-9.4%				
12810 Special Programs Special Education Preschool	\$0	\$15	\$0	\$0	NA	NA	NA				
12900 Special Programs Other Special Programs	\$870	\$0	\$0	\$0	NA	NA	NA				
14100 Summer School Programs Elementary	\$3,723	\$0	\$1,476	\$591	-84.1%	NA	-60.0%				
14300 Summer School Programs High School	\$8,009	\$7,215	\$7,879	\$1,300	-83.8%	-82.0%	-83.5%				
16100 Remediation Remediation Testing	\$33,287	\$32,652	\$11,194	\$0	NA	NA	NA				
16200 Remediation Preventive Remediation	\$0	\$20,438	\$0	\$0	NA	NA	NA				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$168,305	\$87,057	\$135,472	\$158,956	-5.6%	82.6%	17.3%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$234,596	\$274,872	\$172,177	\$198,642	-15.3%	-27.7%	15.4%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$3,872	\$30	\$0	\$0	NA	NA	NA				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$961	\$5,438	\$6,911	\$15,442	1506.1%	183.9%	123.4%				
22220 Instruction Library/Media Services - School Library	\$84,133	\$90,426	\$36,823	\$22,910	-72.8%	-74.7%	-37.8%				
22230 Instruction Library/Media Services - Audiovisual	\$706	\$310	\$0	\$1,000	41.6%	222.4%	NA				
22240 Instruction Library/Media Services - Educational Television	\$0	\$0	\$180	\$0	NA	NA	NA				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$0	\$53,362	\$57,564	\$33,850	NA	-36.6%	-41.2%				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$50,215	\$0	\$0	\$0	NA	NA	NA				
22320 Instruction Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$0	\$38,200	NA	NA	NA				
22360 Instruction Instruc. Related Tech. - Network Support	\$5,446	\$82,750	\$121,188	\$154,820	2742.9%	87.1%	27.8%				
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	(\$4,218)	\$0	\$0	NA	NA	NA				
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$127,332	\$93,098	\$85,710	\$13,029	-89.8%	-86.0%	-84.8%				
25590 Central Services Textbks. for Rent/Resale - Other Textbk. Resale Services	\$15,000	\$15,000	\$0	\$0	NA	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$178,201	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$4,206,433	\$5,250,512	\$4,797,664	\$4,551,551	8.2%	-13.3%	-5.1%
Student Instructional Support											
21210 Students Guidance Services - Service Area Direction	\$67,533	\$130,603	\$153,027	\$91,819	36.0%	-29.7%	-40.0%				
21220 Students Guidance Services - Counseling Services	\$865	\$2,556	(\$218)	\$0	NA	NA	NA				
21240 Students Guidance Services - Information Services	\$4,547	\$3,420	\$1,770	\$5,188	14.1%	51.7%	193.1%				
21320 Students Health Services - Medical Services	\$2,246	\$0	\$0	\$0	NA	NA	NA				
21340 Students Health Services - Nurse Services	\$32,708	\$52,223	\$53,813	\$55,898	70.9%	7.0%	3.9%				
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$36,885	\$88,689	\$72,030	\$70,651	91.5%	-20.3%	-1.9%				
21890 Students Special Ed. Administration - Other Special Ed. Admin.	\$33,677	\$0	\$0	\$0	NA	NA	NA				
24100 School Administration Office of The Principal	\$246,078	\$356,448	\$369,562	\$434,960	76.8%	22.0%	17.7%				
24900 School Administration Other Support Services - School Admin.	\$0	\$31,125	\$116,275	\$54,817	NA	76.1%	-52.9%				
Student Instructional Support Total					\$424,540	\$665,065	\$766,259	\$713,334	68.0%	7.3%	-6.9%

School Corporation Expenditures by Account
Biannual Financial Report Data
Attica Consolidated Sch Corp (2435)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Overhead and Operational											
23120 General Administration Board of Education - Service Area Assistants	\$50,350	\$67,432	\$64,670	\$65,462	30.0%	-2.9%	1.2%				
23150 General Administration Board of Education - Legal Services	\$2,414	\$2,000	\$17,556	\$3,208	32.9%	60.4%	-81.7%				
23190 General Administration Board of Education - Other Governing Body Services	\$8,351	\$9,166	\$23,454	\$18,586	122.6%	102.8%	-20.8%				
23210 General Administration Executive Administration - Office of The Superintendent	\$111,801	\$183,665	\$192,926	\$207,903	86.0%	13.2%	7.8%				
25110 Central Services Fiscal Services - Office of The Business Manager	\$4,850	\$3,190	\$10,743	\$11,406	135.2%	257.6%	6.2%				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$10,630	\$31,034	\$54,249	\$24,975	134.9%	-19.5%	-54.0%				
25192 Central Services Fiscal Services - Other - Petty Cash	\$2,535	\$2,551	\$6,593	\$4,658	83.7%	82.6%	-29.4%				
25600 Central Services Public Information Services	\$0	\$0	\$0	\$2	NA	NA	NA				
25730 Central Services Personnel Services - Personnel Services	\$119	\$0	\$0	\$0	NA	NA	NA				
25740 Central Services Personnel Services - Noninstructional Personnel Training	\$855	\$0	\$0	\$0	NA	NA	NA				
25790 Central Services Personnel Services - Other Personnel Services	\$0	(\$25,118)	\$63,398	\$0	NA	NA	NA				
25910 Central Services Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$0	\$0	\$20,000	NA	NA	NA				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$47,578	\$73,501	\$85,046	\$91,962	93.3%	25.1%	8.1%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$551,423	\$664,150	\$772,677	\$690,712	25.3%	4.0%	-10.6%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$34,598	\$31,977	\$65,773	\$46,839	35.4%	46.5%	-28.8%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$600	\$0	\$0	\$0	NA	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$585	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$0	\$0	\$323	\$0	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$72,826	\$65,210	\$75,722	\$71,822	-1.4%	10.1%	-5.2%				
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$0	\$4,168	\$3,469	NA	NA	-16.8%				
27010 Student Transportation Service Area Direction	\$12,028	\$12,630	\$13,000	\$13,000	8.1%	2.9%	0.0%				
27100 Student Transportation Vehicle Operation	\$93,967	\$133,625	\$185,012	\$161,503	71.9%	20.9%	-12.7%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$66,891	\$103,477	\$115,490	\$95,312	42.5%	-7.9%	-17.5%				
27400 Student Transportation Purchase of School Buses	\$36,955	\$145,202	\$162,814	\$53,475	44.7%	-63.2%	-67.2%				
27500 Student Transportation Insurance on Buses	\$13,284	\$8,429	\$11,721	\$10,782	-18.8%	27.9%	-8.0%				
27700 Student Transportation Contracted Transportation Services	\$0	\$30	\$1,929	\$1,743	NA	5708.3%	-9.7%				
27900 Student Transportation Other Student Transportation Services	\$576	\$870	\$744	\$1,819	215.8%	109.1%	144.5%				
27910 Student Transportation Bus Driver Training	\$139	\$0	\$0	\$0	NA	NA	NA				
31200 Food Services Operations Food Preparation and Dispensing	\$99,959	\$133,689	\$150,678	\$10,681	-89.3%	-92.0%	-92.9%				
31400 Food Services Operations Food Purchases	\$165,125	\$167,669	\$229,181	\$2,467	-98.5%	-98.5%	-98.9%				
31900 Food Services Operations Other Food Services	\$11,804	\$6,481	\$1,886	\$273,092	2213.6%	4113.5%	14380.8%				
Overhead and Operational Total					\$1,400,243	\$1,820,860	\$2,309,753	\$1,884,877	34.6%	3.5%	-18.4%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$73,829	\$52,828	\$3,844	\$2,989	-96.0%	-94.3%	-22.2%				
33200 Category not Specified Community Recreation	\$31,552	\$17,147	\$20,883	\$17,888	-43.3%	4.3%	-14.3%				
33400 Category not Specified Athletic Coaches	\$37,646	\$54,941	\$54,382	\$51,797	37.6%	-5.7%	-4.8%				
33930 Other Community Services Latch Key Kid Program	\$5,342	\$12,741	\$250	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$0	\$0	\$9,328	\$4,590	NA	NA	-50.8%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$116,635	\$441,035	\$71,145	\$252,109	116.2%	-42.8%	254.4%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$130,141	\$65,071	\$0	\$0	NA	NA	NA				
45400 Building Acq., Const. and Impr. Sports Facilities	\$3,784	\$0	\$0	\$0	NA	NA	NA				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$105,009	\$148,380	\$155,371	\$147,767	40.7%	-0.4%	-4.9%				
46000 Category not Specified Purchase of Moveable Equipment	\$16,841	\$22,267	\$42,572	\$6,375	-62.1%	-71.4%	-85.0%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$55,187	\$51,739	\$111,416	\$67,050	21.5%	29.6%	-39.8%				
51100 Principal on Debt Bonds	\$1,286,037	\$1,159,074	\$1,194,444	\$1,569,993	22.1%	35.5%	31.4%				
51500 Principal on Debt Bond Anticipation Notes	\$0	\$1,422,816	\$0	\$0	NA	NA	NA				
52500 Interest on Debt Bond Anticipation Notes	\$22,128	\$28,046	\$0	\$0	NA	NA	NA				
Non Operational Total					\$1,884,130	\$3,476,084	\$1,663,635	\$2,120,559	12.5%	-39.0%	27.5%
Prorated by Fund											

School Corporation Expenditures by Account
Biannual Financial Report Data
Attica Consolidated Sch Corp (2435)

				Percent Change						
Account				FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
26491	NA	PERF - Academic Achievement		\$18,277	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support		\$1,941	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Overhead and Operational		\$9,985	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational		\$638	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement		\$243,255	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support		\$30,428	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational		\$47,324	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational		\$9,845	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement		\$714,869	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support		\$84,399	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational		\$151,858	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational		\$27,238	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement		\$37,307	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total				\$1,377,363	\$0	\$0	\$0	NA	NA	NA